

1 AN ACT in relation to taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Motor Fuel Tax Law is amended by changing
5 Section 8 as follows:

6 (35 ILCS 505/8) (from Ch. 120, par. 424)

7 Sec. 8. Except as provided in Section 8a, subdivision
8 (h)(1) of Section 12a, Section 13a.6, and items 13, 14, 15,
9 and 16 of Section 15, all money received by the Department
10 under this Act, including payments made to the Department by
11 member jurisdictions participating in the International Fuel
12 Tax Agreement, shall be deposited in a special fund in the
13 State treasury, to be known as the "Motor Fuel Tax Fund", and
14 shall be used as follows:

15 (a) 2 1/2 cents per gallon of the tax collected on
16 special fuel under paragraph (b) of Section 2 and Section 13a
17 of this Act shall be transferred to the State Construction
18 Account Fund in the State Treasury;

19 (b) \$420,000 shall be transferred each month to the
20 State Boating Act Fund to be used by the Department of
21 Natural Resources for the purposes specified in Article X of
22 the Boat Registration and Safety Act;

23 (c) \$2,250,000 shall be transferred each month to the
24 Grade Crossing Protection Fund to be used as follows: not
25 less than \$6,000,000 each fiscal year shall be used for the
26 construction or reconstruction of rail highway grade
27 separation structures; beginning with fiscal year 1997 and
28 ending in fiscal year 2000, \$1,500,000, and beginning with
29 fiscal year 2001 and ~~ending in fiscal year 2003,--\$2,250,000,~~
30 ~~and--\$750,000--in--fiscal--year--2004--and~~ each fiscal year
31 thereafter, \$2,250,000, shall be transferred to the

1 Transportation Regulatory Fund and shall be accounted for as
2 part of the rail carrier portion of such funds and shall be
3 used to pay the cost of administration of the Illinois
4 Commerce Commission's railroad safety program in connection
5 with its duties under subsection (3) of Section 18c-7401 of
6 the Illinois Vehicle Code, with the remainder to be used by
7 the Department of Transportation upon order of the Illinois
8 Commerce Commission, to pay that part of the cost apportioned
9 by such Commission to the State to cover the interest of the
10 public in the use of highways, roads, streets, or pedestrian
11 walkways in the county highway system, township and district
12 road system, or municipal street system as defined in the
13 Illinois Highway Code, as the same may from time to time be
14 amended, for separation of grades, for installation,
15 construction or reconstruction of crossing protection or
16 reconstruction, alteration, relocation including construction
17 or improvement of any existing highway necessary for access
18 to property or improvement of any grade crossing including
19 the necessary highway approaches thereto of any railroad
20 across the highway or public road, or for the installation,
21 construction, reconstruction, or maintenance of a pedestrian
22 walkway over or under a railroad right-of-way, as provided
23 for in and in accordance with Section 18c-7401 of the
24 Illinois Vehicle Code. The Commission shall not order more
25 than \$2,000,000 per year in Grade Crossing Protection Fund
26 moneys for pedestrian walkways. In entering orders for
27 projects for which payments from the Grade Crossing
28 Protection Fund will be made, the Commission shall account
29 for expenditures authorized by the orders on a cash rather
30 than an accrual basis. For purposes of this requirement an
31 "accrual basis" assumes that the total cost of the project is
32 expended in the fiscal year in which the order is entered,
33 while a "cash basis" allocates the cost of the project among
34 fiscal years as expenditures are actually made. To meet the

1 requirements of this subsection, the Illinois Commerce
2 Commission shall develop annual and 5-year project plans of
3 rail crossing capital improvements that will be paid for with
4 moneys from the Grade Crossing Protection Fund. The annual
5 project plan shall identify projects for the succeeding
6 fiscal year and the 5-year project plan shall identify
7 projects for the 5 directly succeeding fiscal years. The
8 Commission shall submit the annual and 5-year project plans
9 for this Fund to the Governor, the President of the Senate,
10 the Senate Minority Leader, the Speaker of the House of
11 Representatives, and the Minority Leader of the House of
12 Representatives on the first Wednesday in April of each year;

13 (d) of the amount remaining after allocations provided
14 for in subsections (a), (b) and (c), a sufficient amount
15 shall be reserved to pay all of the following:

16 (1) the costs of the Department of Revenue in
17 administering this Act;

18 (2) the costs of the Department of Transportation
19 in performing its duties imposed by the Illinois Highway
20 Code for supervising the use of motor fuel tax funds
21 apportioned to municipalities, counties and road
22 districts;

23 (3) refunds provided for in Section 13 of this Act
24 and under the terms of the International Fuel Tax
25 Agreement referenced in Section 14a;

26 (4) from October 1, 1985 until June 30, 1994, the
27 administration of the Vehicle Emissions Inspection Law,
28 which amount shall be certified monthly by the
29 Environmental Protection Agency to the State Comptroller
30 and shall promptly be transferred by the State
31 Comptroller and Treasurer from the Motor Fuel Tax Fund to
32 the Vehicle Inspection Fund, and for the period July 1,
33 1994 through June 30, 2000, one-twelfth of \$25,000,000
34 each month, and for the period July 1, 2000 through June

1 30, 2006, one-twelfth of \$30,000,000 each month, for the
2 administration of the Vehicle Emissions Inspection Law of
3 1995, to be transferred by the State Comptroller and
4 Treasurer from the Motor Fuel Tax Fund into the Vehicle
5 Inspection Fund;

6 (5) amounts ordered paid by the Court of Claims;
7 and

8 (6) payment of motor fuel use taxes due to member
9 jurisdictions under the terms of the International Fuel
10 Tax Agreement. The Department shall certify these
11 amounts to the Comptroller by the 15th day of each month;
12 the Comptroller shall cause orders to be drawn for such
13 amounts, and the Treasurer shall administer those amounts
14 on or before the last day of each month;

15 (e) after allocations for the purposes set forth in
16 subsections (a), (b), (c) and (d), the remaining amount shall
17 be apportioned as follows:

18 (1) Until January 1, 2000, 58.4%, and beginning
19 January 1, 2000, 45.6% shall be deposited as follows:

20 (A) 37% into the State Construction Account
21 Fund, and

22 (B) 63% into the Road Fund, \$1,250,000 of
23 which shall be reserved each month for the
24 Department of Transportation to be used in
25 accordance with the provisions of Sections 6-901
26 through 6-906 of the Illinois Highway Code;

27 (2) Until January 1, 2000, 41.6%, and beginning
28 January 1, 2000, 54.4% shall be transferred to the
29 Department of Transportation to be distributed as
30 follows:

31 (A) 49.10% to the municipalities of the State,

32 (B) 16.74% to the counties of the State having
33 1,000,000 or more inhabitants,

34 (C) 18.27% to the counties of the State having

1 less than 1,000,000 inhabitants,

2 (D) 15.89% to the road districts of the State.

3 As soon as may be after the first day of each month the
4 Department of Transportation shall allot to each municipality
5 its share of the amount apportioned to the several
6 municipalities which shall be in proportion to the population
7 of such municipalities as determined by the last preceding
8 municipal census if conducted by the Federal Government or
9 Federal census. If territory is annexed to any municipality
10 subsequent to the time of the last preceding census the
11 corporate authorities of such municipality may cause a census
12 to be taken of such annexed territory and the population so
13 ascertained for such territory shall be added to the
14 population of the municipality as determined by the last
15 preceding census for the purpose of determining the allotment
16 for that municipality. If the population of any municipality
17 was not determined by the last Federal census preceding any
18 apportionment, the apportionment to such municipality shall
19 be in accordance with any census taken by such municipality.
20 Any municipal census used in accordance with this Section
21 shall be certified to the Department of Transportation by the
22 clerk of such municipality, and the accuracy thereof shall be
23 subject to approval of the Department which may make such
24 corrections as it ascertains to be necessary.

25 As soon as may be after the first day of each month the
26 Department of Transportation shall allot to each county its
27 share of the amount apportioned to the several counties of
28 the State as herein provided. Each allotment to the several
29 counties having less than 1,000,000 inhabitants shall be in
30 proportion to the amount of motor vehicle license fees
31 received from the residents of such counties, respectively,
32 during the preceding calendar year. The Secretary of State
33 shall, on or before April 15 of each year, transmit to the
34 Department of Transportation a full and complete report

1 showing the amount of motor vehicle license fees received
2 from the residents of each county, respectively, during the
3 preceding calendar year. The Department of Transportation
4 shall, each month, use for allotment purposes the last such
5 report received from the Secretary of State.

6 As soon as may be after the first day of each month, the
7 Department of Transportation shall allot to the several
8 counties their share of the amount apportioned for the use of
9 road districts. The allotment shall be apportioned among the
10 several counties in the State in the proportion which the
11 total mileage of township or district roads in the respective
12 counties bears to the total mileage of all township and
13 district roads in the State. Funds allotted to the respective
14 counties for the use of road districts therein shall be
15 allocated to the several road districts in the county in the
16 proportion which the total mileage of such township or
17 district roads in the respective road districts bears to the
18 total mileage of all such township or district roads in the
19 county. After July 1 of any year, no allocation shall be
20 made for any road district unless it levied a tax for road
21 and bridge purposes in an amount which will require the
22 extension of such tax against the taxable property in any
23 such road district at a rate of not less than either .08% of
24 the value thereof, based upon the assessment for the year
25 immediately prior to the year in which such tax was levied
26 and as equalized by the Department of Revenue or, in DuPage
27 County, an amount equal to or greater than \$12,000 per mile
28 of road under the jurisdiction of the road district,
29 whichever is less. If any road district has levied a special
30 tax for road purposes pursuant to Sections 6-601, 6-602 and
31 6-603 of the Illinois Highway Code, and such tax was levied
32 in an amount which would require extension at a rate of not
33 less than .08% of the value of the taxable property thereof,
34 as equalized or assessed by the Department of Revenue, or, in

1 DuPage County, an amount equal to or greater than \$12,000 per
2 mile of road under the jurisdiction of the road district,
3 whichever is less, such levy shall, however, be deemed a
4 proper compliance with this Section and shall qualify such
5 road district for an allotment under this Section. If a
6 township has transferred to the road and bridge fund money
7 which, when added to the amount of any tax levy of the road
8 district would be the equivalent of a tax levy requiring
9 extension at a rate of at least .08%, or, in DuPage County,
10 an amount equal to or greater than \$12,000 per mile of road
11 under the jurisdiction of the road district, whichever is
12 less, such transfer, together with any such tax levy, shall
13 be deemed a proper compliance with this Section and shall
14 qualify the road district for an allotment under this
15 Section.

16 In counties in which a property tax extension limitation
17 is imposed under the Property Tax Extension Limitation Law,
18 road districts may retain their entitlement to a motor fuel
19 tax allotment if, at the time the property tax extension
20 limitation was imposed, the road district was levying a road
21 and bridge tax at a rate sufficient to entitle it to a motor
22 fuel tax allotment and continues to levy the maximum
23 allowable amount after the imposition of the property tax
24 extension limitation. Any road district may in all
25 circumstances retain its entitlement to a motor fuel tax
26 allotment if it levied a road and bridge tax in an amount
27 that will require the extension of the tax against the
28 taxable property in the road district at a rate of not less
29 than 0.08% of the assessed value of the property, based upon
30 the assessment for the year immediately preceding the year in
31 which the tax was levied and as equalized by the Department
32 of Revenue or, in DuPage County, an amount equal to or
33 greater than \$12,000 per mile of road under the jurisdiction
34 of the road district, whichever is less.

1 As used in this Section the term "road district" means
2 any road district, including a county unit road district,
3 provided for by the Illinois Highway Code; and the term
4 "township or district road" means any road in the township
5 and district road system as defined in the Illinois Highway
6 Code. For the purposes of this Section, "road district" also
7 includes park districts, forest preserve districts and
8 conservation districts organized under Illinois law and
9 "township or district road" also includes such roads as are
10 maintained by park districts, forest preserve districts and
11 conservation districts. The Department of Transportation
12 shall determine the mileage of all township and district
13 roads for the purposes of making allotments and allocations
14 of motor fuel tax funds for use in road districts.

15 Payment of motor fuel tax moneys to municipalities and
16 counties shall be made as soon as possible after the
17 allotment is made. The treasurer of the municipality or
18 county may invest these funds until their use is required and
19 the interest earned by these investments shall be limited to
20 the same uses as the principal funds.

21 (Source: P.A. 91-37, eff. 7-1-99; 91-59, eff. 6-30-99;
22 91-173, eff. 1-1-00; 91-357, eff. 7-29-99; 91-704, eff.
23 7-1-00; 91-725, eff. 6-2-00; 91-794, eff. 6-9-00; 92-16, eff.
24 6-28-01; 92-30, eff. 7-1-01.)

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.